

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KSA/GST.CR-05/2019-20

Office of the Commissioner of
Commercial Taxes
Vanijya Therige Karyalaya,
Gandhinagar,
Bengaluru-560009, Dated: 26-03-2021

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST-19/2020-21

Subject: Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of Notification (08/2020) No. FD 03 CSL 2020 (e) dated 27th March, 2020 - Reg.

Notification (08/2020) No. FD 03CSL 2020 (e) dated 27th March, 2020 had been issued which requires Dynamic QR Code on B2C invoice issued by taxpayers having aggregate turnover more than 500 crore rupees, **w.e.f. 01.12.2020**. Further, vide Notification (47/2020) No. FD 03 CSL 2020 dated 8th December, 2020, penalty has been waived for non-compliance of the provisions of Notification (08/2020) No. FD 03 CSL 2020 (e) dated 27th March, 2020 for the period from 01st December, 2020 to 31st March, 2021, subject to the condition that the said person complies with the provisions of the said Notification from 01st April, 2021.

2. Various references have been received from trade and industry seeking clarification on applicability of Dynamic Quick Response (QR) Code on B2C (Registered person to Customer) invoices and compliance of Notification (08/2020) No. FD 03CSL 2020 (e) dated 27th March, 2020 as amended. The issues have been examined and in order to ensure uniformity in the implementation of the provisions of the law across the field formations, this office, in exercise of its powers conferred under section 168(1) of the KGST Act, 2017, hereby clarifies the issues in the table below:

Sl. No.	Issues	Clarification
1.	To which invoice is Notification (08/2020) No. FD 03 CSL 2020 (e) dated 27th March, 2020 applicable? Would this	This notification is applicable to a tax invoice issued to an unregistered person by a registered person (B2C invoice) whose annual aggregate turnover exceeds 500 Cr rupees in any of the financial years from 2017-18 onwards. However, the said notification is not

<p>requirement be applicable on invoices issued for supplies made for Exports?</p>	<p>applicable to an invoice issued in following cases:</p> <ol style="list-style-type: none"> i. Where the supplier of taxable service is: <ol style="list-style-type: none"> a) an insurer or a banking company or a financial institution, including a non-banking financial company; b) a goods transport agency supplying services in relation to transportation of goods by road in a goods carriage; c) supplying passenger transportation service; d) supplying services by way of admission to exhibition of cinematograph in films in multiplex screens ii. OIDAR supplies made by any registered person, who has obtained registration under section 14 of the IGST Act 2017, to an unregistered person. <p>As regards the supplies made for exports, though such supplies are made by a registered person to an unregistered person, however, as e-invoices are required to be issued in respect of supplies for exports, in terms of Notification (07/2020) No. FD 03 CSL 2020 (e) dated 27th March, 2020 treating them as Business to Business (B2B) supplies, Notification</p>
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